

In the Claims

Please amend the claims as follows:

1. Cancelled
2. Cancelled
3. Cancelled
4. Cancelled
5. Cancelled

6. **(Currently Amended)** The roller assembly of Claim **[[4]] 27**, wherein the cellular structure comprises polyurethane.

7. **(Cancelled)**

8. **(Currently Amended)** The roller assembly of Claim **[[1]] 27**, wherein the non-compliant layer has a durometer less than 60 Shore A.

9. **(Currently Amended)** The roller assembly of Claim **[[1]] 27**, wherein the non-compliant layer has a durometer greater than 35 Shore A.

10. **(Currently Amended)** The roller assembly of Claim **[[1]] 27**, wherein the non-compliant layer has a durometer greater than 35 Shore A and less than 60 Shore A.

11. **(Currently Amended)** The roller assembly of Claim **[[1]] 27**, wherein the non-compliant layer includes a metal tube.


12. **(Previously Amended)** The roller assembly of Claim 11, comprising a layer of coefficient of friction enhancing material on the metal tube.

13. **(Currently Amended)** The roller assembly of Claim **[[1]]**, wherein the non-compliant layer comprises a plastic tube.

14. **(Previously Amended)** The roller assembly of Claim 13, comprising a layer of coefficient of friction enhancing material on the plastic tube.

15. - 25. **(Cancelled)**

26 **(Cancelled)**

 27 **(New)** A roller for a roller assembly as used in transporting a sheet material, the roller comprising:

- a) a shaft;
  - b) a first tire mounted to the shaft, the first tire including
    - i) a compliant core fixed to the shaft for rotation with the shaft, the compliant core composed of an open cell foam and
    - ii) a non compliant outer layer fixed to the core for rotation with the core,
  - c) the circumference and diameter of the non compliant outer layer remaining substantially constant as the outer layer rotates against an opposed surface to create the nip, and
  - d) the compliant core allowing radial displacement of the outer layer relative to the shaft as the outer layer rotates against an opposed surface.
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